

# EXHIBIT 35

**2017.10.05 – L&T – Debevoise & Plimpton Review Status**

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DOJ: Kevin Gingras, Andrew Bruck, Rachelle Linsenmayer

**Colby:** I'll give an update of what we've been doing since we had our meeting. We have made two additional productions since our meeting. The first were docs that lay beneath the presentation that we made and we made another production, the next installment of our forensic accounting review. We have more of that accounting work to come. At least 1 more, possibly 2. Our intention is to communicate to you the outcome of that work stream.

We also sent the letter that responded to some of the questions that you all posed during the course of the meeting. IN light of Andrew's comments encouraging us to continue looking at the KITS project, March-June 2014, we tried taking additional steps to uncover additional materials from that project. In order to do more to dig into those areas, we've done: 1. Conducted a review of data from 6 custodians from the KITS project. 12/1/2013-6/30/2014. The only search terms we used were Cognizant and CTS to capture all communications with Cognizant and to look at all of those with human eyes and not relying on key words. The custodians are: Satish, Vadivelu, Nagarajan, Kannan, Lakshmanan, Nanda Kumar.

In addition to the cognizant review, we also looked at the other data for those custodians and ran a broad group of search terms to ID information that could be related to the KITS project and searched through those records for those 6 in the same time frame.

For 5 of the 6 custodians, except Vadivelu, we restored backup data for 1/2014-6/2014. This was to find anything related to Cognizant and anything that didn't specifically refer to Cognizant but could be relevant.

For Vadivelu, instead of that time period, we restored 24 months of backup tapes 1/2013-12/2014. We used the same broad set of search terms for anything related to Cognizant.

For Subra Manan (sms senior official at L&T construction) we restored 24 months, 1/2013-12/2014 and applied broad search terms. Unfortunately, his email inbox included a range of information that was not related to cognizant, so we limited it to items related to cognizant.

As a result, we added 385K additional records to our review in addition to the 105K already reviewed prior to the July meeting. We enlarged staff. Number of reviewer increased to 18 reviewers. They are 1/3 of the way through those new materials. For the remaining documents, we are prioritizing 12/2014-6/2014 although our plan is to work through all of the documents.

We also do quality control checks along the way with random document samples.

Based on the work we've done so far, we have not yet found any new documents that add much to the chronology that we told you about in July, but the work is ongoing and we will keep you informed of any new information that we find.

In addition to that work, we came across a list of shell companies listed in a local Indian newspaper, associated with the former minister. We ran those names through our electronic records and identified 600 documents as a result. Review did not reveal a relationship with those companies.

We also took the names of those companies about put them through the accounting work stream to look for payments. We also did not find any payments made to those companies.

Finally, we also focused on the Cuney project and the environmental clearance. We ran targeted searches focused on the governmental agencies and enviro. Focused on communications from L&T construction to Mr. Zumbazi, focusing on 5/2013-8/31/2013, which was the period for the environmental clearance. These have not yielded additional results.

**Dave:** We hope you guys appreciate we are using every tool that we can think of to find additional information. Obviously we'll let you know if we find anything more and we appreciate you guys have been forthcoming with us in finding additional areas to look at and if there is anything more you can tell us to help us focus our search, that would help us be more effective.

**Kevin:** This is pretty comprehensive and we get that and appreciate it. Your point is taken and we'll see if there is any further that we can go to help you guys out because we understand that's quite a bit of work.

**Andrew:** I think that we expressed out concern earlier on that we thought this was moving slowly. Clearly you're taking a comprehensive look at this and from the description, we are happy to see the progress you're making. We're interested in what comes of the review of the 285k documents and will be interested in additional documents that come up. Until that is done, I don't have any additional questions.

**Kevin:** I don't have anything else. That's helpful to know.

**Colby:** Okay, as we said, we'll keep you posted but it will take us a little while.

**Kevin:** Do you have a rough estimate of when you think you'll be done?

**Colby:** Based on the number of documents each reviewer can get through in a day, we're thinking it's going to be at least 6 weeks. Probably about 2 months.

**Andrew:** And the first line reviewers, those are attorneys?

**Colby:** Attorneys with the law firm in India and also temp reviewers we have hired in our London office. They are temp attorneys doing the first level of review and we have used them on multiple projects and are doing QC to make sure things aren't slipping through.

**Andrew:** Okay, thank you. Let's plan for another update call. If you guys come across things that are of interest, we're happy to jump on a call. Otherwise, it makes sense to plan for a call two months out when you guys will be done with the review. We will reach out to you if we can share additional information.

**Colby:** Okay. If there's anything you can give us, that may greatly accelerate our progress and we will let you know if something particularly interesting and we'll report regardless once the review is complete.